

## CHAPTER 34

---

**TAXATION**

---

**SENATE BILL 19-029**

BY SENATOR(S) Crowder, Bridges, Cooke, Danielson, Donovan, Gardner, Ginal, Hill, Holbert, Lundeen, Marble, Moreno, Pettersen, Priola, Rankin, Scott, Smallwood, Sonnenberg, Tate, Todd, Williams A., Winter, Woodward, Zenzinger, Garcia; also REPRESENTATIVE(S) Landgraf and Sullivan, Bird, Bockenfeld, Buentello, Carver, Cutter, Duran, Esgar, Exum, Galindo, Garnett, Gray, Herod, Jackson, Kennedy, Kipp, Kraft-Tharp, Liston, Melton, Michaelson Jenet, Mullica, Snyder, Soper, Tipper, Valdez A., Valdez D., Van Winkle, Wilson.

**AN ACT****CONCERNING THE COLORADO INCOME TAX LIABILITY OF AN INDIVIDUAL IN ACTIVE DUTY MILITARY SERVICE.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 39-22-110.5, **add** (2) as follows:

**39-22-110.5. Reacquisition of residency during active duty military service.**

(2) (a) AN INDIVIDUAL IS PRESUMED TO HAVE ACQUIRED LEGAL RESIDENCE IN A STATE OTHER THAN COLORADO FOR PURPOSES OF THIS SECTION IF THE INDIVIDUAL WAS STATIONED IN ANOTHER STATE WHILE ON ACTIVE DUTY MILITARY SERVICE AND PROVIDES ANY ONE OF THE FOLLOWING:

(I) A STATE OF LEGAL RESIDENCE CERTIFICATE, COMMONLY KNOWN AS A FEDERAL "DD FORM 2058" OR A SUCCESSOR FORM, SIGNED BY THE INDIVIDUAL INDICATING THE OTHER STATE AS THE STATE OF LEGAL RESIDENCE FOR THE INDIVIDUAL;

(II) A FEDERAL FORM W-2 INDICATING THE OTHER STATE AS THE STATE OF RESIDENCE OF THE INDIVIDUAL;

(III) PROOF OF REGISTRATION TO VOTE IN THE OTHER STATE;

(IV) NOTIFICATION TO THE STATE OF COLORADO OF THE INDIVIDUAL'S INTENT TO MAKE THE OTHER STATE THE INDIVIDUAL'S STATE OF LEGAL RESIDENCE; OR

(V) A LAST WILL AND TESTAMENT THAT INDICATES THE OTHER STATE AS THE

---

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

## INDIVIDUAL'S STATE OF LEGAL RESIDENCE.

(b) IF AN INDIVIDUAL IS PRESUMED TO HAVE ACQUIRED LEGAL RESIDENCE IN A STATE OTHER THAN COLORADO PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION, THE PRESUMPTION MAY ONLY BE OVERCOME WITH A PREPONDERANCE OF SPECIFIC EVIDENCE THAT CLEARLY ESTABLISHES THAT THE INDIVIDUAL DID NOT INTEND TO CHANGE HIS OR HER RESIDENCE TO A STATE OTHER THAN COLORADO. THE PRESUMPTION SHALL BE LIBERALLY CONSTRUED TO CONCLUDE THAT AN INDIVIDUAL CHANGED HIS OR HER RESIDENCE TO A STATE OTHER THAN COLORADO. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PREVENT AN INDIVIDUAL WHO IS NOT PRESUMED TO HAVE A STATE OF LEGAL RESIDENCE IN A STATE OTHER THAN COLORADO PURSUANT TO SUBSECTION (2)(a) OF THIS SECTION FROM ESTABLISHING RESIDENCY IN ANOTHER STATE BY OTHER MEANS.

**SECTION 2. Act subject to petition - effective date - applicability.** (1) This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

(2) This act applies to an individual reacquiring residence in the state prior to, on, or after the applicable effective date of this act.

Approved: March 15, 2019